

112-002

***Director of Equalization  
Brookings County  
520 3<sup>RD</sup> St #110  
Brookings, SD 57006  
(605) 696-8220***

TO: Brookings City Council

FROM: Joyce Dragseth  
Director of Equalization

DATE: January 11, 2016

RE: Abatement Application #16-02 Sharon Cleveland

PROPERTY: Parcel # 40175-00700-012-00  
Legal Description: Lot 1 Blk 7 & the S4' of Lot 13 Blk 7 Folsom Addition to  
Brookings City

Request abatement of \$ 336.64

RELATED  
FACTS: An abatement application has been submitted for the above listed  
property.

Property Owner successfully applied for a qualifying tax program and the application amount was not applied by the DOE office; a complete error on the part of the DOE office. The amount being requested to abate is \$ 336.64.

**ASSESSORS**

RECOMMENDATION: APPROVAL OF ABATEMENT #16-02

#16-002

APPLICANT SHOULD USE THIS SPACE FOR FULL DESCRIPTION OF PROPERTY

DESCRIPTION OF PROPERTY	Year	Valuation	State Tax	Consolidated Tax	AMT. OF ABATEMENT OR REFUND	
					ASKED	ALLOWED
40175-00700-012-00 145 2nd Ave S	2015	\$ 38,800	TAXABLE 36,510		\$ 336.64	

Approved - Disapproved by City or Town-  
ship Board

Dated Feb. 23, 2016  
Chairman City or Town Board

Approved by authority of Subdivision  
of SDC 57.0801.

Dated \_\_\_\_\_, 19\_\_\_\_

Chairman County Board.

Rejected:

Reasons:

Dated \_\_\_\_\_, 19\_\_\_\_

Chairman County Board.

Applicant advised of action by notice dated \_\_\_\_\_, 19\_\_\_\_

County Auditor.

No. 16-002

Application  
FOR

Abatement or Refund  
OF

Mr. Sharon Cleveland  
145 2nd Ave S  
P. O. Brookings SD 57006

OFFICE OF COUNTY AUDITOR

County

Received and filed in my office on \_\_\_\_\_, 19\_\_\_\_

County Auditor.

By \_\_\_\_\_ Deputy.

SAC-12

#16-002

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Tax Year Payable 2015 / pay  
2016

Board of County Commissioners of Brookings County, South Dakota

NAME Sharon Cleveland

MAILING ADDRESS 220 Sunrise Circle

CITY Brookings State SD

Zip Code 57006

Legal Description of Property Lot 12 S 4' Lot 13 B1K 7 Folsom Addn. 40175-00700-012-00  
Property Address is 145 2nd Ave S.

Application for an abatement / refund of taxes is being presented due to the following reason (check applicable provision)

☒ DOE OFFICE ERROR - FAILED TO APPLY APPLICABLE APPLICATION NUMBERS.  
An error has been made in any identifying entry or description of the real property, in entering the valuation of the real property or in the extension of the tax, to the injury of the complainant;

☐ Improvements on any real property were considered or included in the valuation of the real property, which did not exist on the real property at the time fixed by law for making the assessment;

☐ The property is exempt from the tax;

☐ The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessments;

☐ Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid;

☐ The same property has been assessed against the complainant more than once in the same year, and the complainant produces satisfactory evidence that the tax for the year has been paid.

☐ A loss occurred because of flood, fire, storm, or other unavoidable casualty; Date of Loss \_\_\_\_\_

☐ Structures have been removed after the assessment date (upon verification by the director of equalization)  
Date structures removed \_\_\_\_\_

☐ Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline as prescribed in § 10-6A-4

☐ Applicant, having otherwise qualified for classification of owner-occupied single family dwelling, but missed the deadline as prescribed by law due to temporary duty assignment for the military.

☐ Other / Comments \_\_\_\_\_

(No tax may be abated on any real property which has been sold for taxes, while a tax certificate is outstanding - Any abatement of property within corporate limits of a municipality must be first approved by the governing body of the municipality.)

I hereby apply for an abatement / refund of property taxes for the above reasons.

Subscribed and sworn to, before me this \_\_\_\_\_ day of \_\_\_\_\_

Sharon Cleveland  
Applicant's Signature

\_\_\_\_\_  
Notary / Auditor / Deputy Auditor

by Joyce Dragseth